

## Independent Assurance Statement to Medtronic PLC

Medtronic PLC (Medtronic) engaged ERM Certification and Verification Services (ERM CVS) to provide limited assurance in relation to Medtronic FY20 [1 May 2019 – 30 April 2020] specified safety performance metrics.

Engagement summary	
<b>Scope of our assurance engagement</b>	Whether the following Medtronic FY20 [1 May 2019 – 30 April 2020] safety performance metrics are fairly presented, in all material respects, with the reporting criteria: <ul style="list-style-type: none"><li>• Lost Workday Rate [per 200,000 hours](combined employees and contingent workers)</li><li>• Fatalities [number]</li></ul>
<b>Reporting criteria</b>	Medtronic's internal reporting criteria and definitions as described in the relevant reporting by Medtronic.
<b>Assurance standard</b>	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
<b>Assurance level</b>	Limited assurance.
<b>Respective responsibilities</b>	Medtronic is responsible for preparing the data and for its correct presentation in reporting to third parties, including disclosure of the reporting criteria and boundary.  ERM CVS's responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.

### Our conclusions

Based on our activities, nothing has come to our attention to indicate that the Medtronic's FY2020 safety performance metrics, as listed above, are not fairly presented, in all material respects, with the reporting criteria.

### Our assurance activities

Our objective was to assess whether the selected performance metrics are reported in accordance with the principles of completeness, comparability (across the organisation) and accuracy (including calculations and consolidation). We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions.

A multi-disciplinary team of EHS and assurance specialists performed the following activities:

- Conference calls with corporate staff at Medtronic headquarters in Minneapolis, USA to understand and evaluate the data management systems and processes used for collecting and reporting the selected data. This included review and testing of:
  - internal QA/QC processes for reported data
  - internal incident classification definitions and reporting procedures
  - a sample of FY20 incidents for accuracy of incident classification and alignment with corporate definitions, and
  - processes for consolidating reported data.
- Remote engagement with five operations (Danvers (USA), Fridley OHQ (USA), Galway Parkmore (Ireland), San Isidro (Dominican Republic) and North Haven (USA) to review incident investigation and classification processes and assess accuracy and completeness of FY20 data.

### The limitations of our engagement

The reliability of the assured data is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context. Due to travel and distancing restrictions imposed following the outbreak of COVID-19, we were unable to undertake our standard assurance activities that would include in person visits to both Medtronic's head office and operational sites. Our alternative program for this year included additional desk-based data analyses, testing and evidence review as well as 'remote visits' to Medtronic's head office and operational sites to review data systems and interview responsible staff.

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*ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the ERM staff that have undertaken this engagement work have provided no consultancy related services to Medtronic PLC in any respect.*